GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Finance Department - Budget 2022-23-Guidelines for issue of Comprehensive Budget Release Order (CBRO) and Budget Distribution – Orders – Issued.

FINANCE (BUDGET I) DEPARTMENT

G.O.Ms.No.45 Dated: 01-04-2022

Read the following: -

1) G.O.Ms.No.59, Finance (Budget-I) Department, dated 30-03-2001.
2) U.O. Note No. 29875-A/1283/A1/BG. I/2006, dated 25-11-2006.
3) G.O.Ms.No.101, Finance (Budget-I) Department, dated 12-08-2015.
4) G.O.Ms.No.15, Law Department, dated 29-03-2022.
5) G.O.Ms.No.38, Finance (Budget. I) Department, dated 30-03-2022.

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O R D E R:

In the G.O 5th read above, the Andhra Pradesh Appropriation Act, 2022, constituting the demands for grants for the financial year 2022-23, has been communicated to all the Secretariat Departments & Heads of the Departments as the Budget Estimates.

2. To streamline budget management & facilitate timely availability of funds to the implementing agencies, Government have instituted the Comprehensive Budget Release Order (CBRO) process in the G.O. 3rd read above. As per this, the issuance of CBRO, is a pre-requisite to incur the expenditure & requires the distribution of budget by Chief Controlling Officers (CCOs) to the Sub-Controlling Officers (SCOs) & the Drawing & Disbursement Officers (DDOs).

3. All the Secretariat Departments & Chief Controlling Officers (Heads of Departments) shall utilise the CFMS Budget Module to distribute the budget amongst the SCOs & DDOs for the entire approved 2022-23 Budget in accordance with their annual work plan, programme priorities, monthly/quarterly fund requirement, etc. subject to the guidelines provided in this G.O. & shall submit the same to the Finance Department.

4. The following principles shall govern the budget distribution:

a. The total Budget Distribution for the four (4) quarters, under every head, shall not exceed 100% of the allocated BE for the financial year.
b. Expenditure in any quarter under any particular HOA should not exceed 35% of the total budget available for that HOA and the expenditure upto end of 3rd quarter should not exceed 75% of Budget provision. To allow issuing of CBROs beyond these limits, proposals should be sent to Budget section with detailed justification to permit relaxation.

c. The HOAs with the following combinations are ordered to be operated in relaxation of budget control:

i. All DH/SDH under DH 010 – Salaries (Including under GSH.12& GH.06)
ii. All DH/SDH under DH 040 – Pensions
iii. All DH/SDH under DH 020 – Wages (with financial concurrence) (Including under GSH.12& 06)
iv. All DH/SDH under DH 060 – GIA Salaries (Only for the cases migrated to HRMS Payroll, rest will operate as budget controlled)
v. All DH/SDH – under DH 070 – Work Charged Employees (Including under GSH.12& 06)
vi. All DH/SDH under Arrear Pensions (090) (Including under GSH.12& 06)
vii. All DH/SDH under Arrear Salaries (100) (Including under GSH.12& 06)
viii. Fixed Travelling Allowance (110/114)
ix. Payments to Home Guards - 280/282 (With Financial concurrence only)
x. Payments to Anganwadi Workers – 280/283
xi. Honorarium to V.R.A's – 280/286 (Sanctioned posts only)
xii. Payments to Asha Workers -290/291(With financial concurrence)
xiii. DH/SDH under DH 290/293 (Payments to Village Volunteers)
xiv. DH/SDH under DH 290/294 (Payments to Ward Volunteers)
xv. Payments to Tribal Community Health workers –290/295(with financial concurrence)
xvi. DH/SDH – 300/301 – Individual Contract Employees (against sanctioned post and with Finance concurrence) (Including under GH.12& 06)
xvii. DH/SDH – 300/302- Other Contractual Services (Sanctioned against vacant post and with Finance Concurrence) (Including under GSH.12& 06)
xviii. DH/SDH – 310/317 – Ex-gratia – sanctioned on specific orders from case to case (Including under GSH.12& 06)
xix. DH/SDH – 310/318 – Obsequies Charges (Including under GSH.12& 06)
xx. All HOAs under MH 2245 – Relief on Account of Natural Calamities, except that of SMH80
xxi. All HoAs under 2049.Interest Payments
xxii. All HOAs under MH 2071 – Pensions and Other Retirement Benefits
xxiii. 2225-01-800-12-04-310-312 VN- Expenditure pertaining to SC/ST Atrocities Act
xxiv. 2235-60-104-00-04-500-501 VN – Expenditure relating to Booster Scheme
xxv. 7610-00-800-00-04-001-000 VN – Expenditure relating to Employees Festival Advance
xxvi. DH/SDH combination 560/561 – Repayment of Borrowings.
xxvii. DH/SDH-340/343 Stipends.

d) In respect of all Major & Minor works HOAs with Detailed Head HOAs of 270 & 530, expenditure pertaining to all the departments, the

Budget controls are observed at the level of HoD only without any further distribution to the DDOs. The bills under these works expenditure HOAs will be allowed as "DIRECT DEBIT" heads without any need for issue of BROs and CBROs up tothe Budget provision only. No bill shall be permitted tobe uploaded when sufficient Budget is not available under the relevant Heads. No work shall be executed unless sufficient Budget provision is available under the relevant HoA & the concerned Executive Engineer shall be held responsible for any deviation.

e) In case of Externally Aided Projects under GSH 03, RIDF Schemes under GSH 07, that operate on reimbursement basis & where the State has to incur the expenditure first, the Budget HOAs with DHs 270 & 530 will be operated as in the Direct Debit mode. In respect of works bills under DHs 270, SDH 319 and the bills will beallowed only up to the Budget provision.

f) the following HOAs are ordered to be operated as BRO items.
   (i) All Centrally Sponsored Schemes excluding Salary component
   (ii) All EAP Schemes implemented on Advance Mode
   (iii) DH/SDH - 210/217 - Purchase of furniture & fixtures
   (iv) DH/SDH - 510/512 - Purchase of motor vehicles
   (v) DH/SDH - 520/521 - Purchase of Machinery & equipment
   (vi) All DH/SDH under 800 - User charges
   (vii) Some of the HOAs for conduct of Common Examinations viz., DH/SDH of 110/111, 110/115, 210/211 & 410/411 under the HOA 2202-02-108-00- SH (04)
   (viii) New Schemes introduced in the Budget of 2022-23
   (ix) All the DBT Schemes with DH - 900

g) For all DH/SDH combinations of DH 900, Finance Department will issue a BRO as per the beneficiary details furnished by the Village & Ward Secretariat Department and as per the implementation calendar prescribed by the Government.

h) In respect of Centrally Sponsored/Centrally Assisted State Development Schemes, BRO shall be issued only after receipt of funds from GOI. To avoid inconvenience and ensure timely payments to the employees working for CSS/CASPs due to delays in release of funds by GOI, the salary HOAs under CSS/CASP schemes are exempted from budgetary controls. However, Treasury Officer shall prepare a salary reimbursement bill immediately after payment of salaries and submit to the implementing agencies on or before 10th of every month for reimbursement of salaries from the concerned SNA Account. The Implementing Agencies shall remit salaryreimbursement claim made by the Treasury Officials into the consolidated fund of the State on or before 15th of every month to continue the payment through Treasury. After receipt of the salary component from SNA to Consolidated Fund, DTA, AP, Ibrahimpatnam shall send a reconciliation statement by 21st every month to the Secretary to Government (Budget &IF).

5. The following are the timelines for issue of Budgetdistribution:
   a) Uploading the budget for FY2022-23 in CFMS portal: 31st March 2022
   b) Release to HODs/Commencement of Distribution: 1st April 2022
   c) HODs to complete Distribution and Submit: 2nd to 5th April 2022
   d) FMUs to issue CBROs: 4th to 8th April 2022

6. All the HODs & FMUs are advised to complete the activity as per the timelines to avoid delays in preferring the bills.

7. The CEO, APCFSS shall enable the budget distribution strictly in accordance with the guidelines issued in this order.

8. All Secretariat Departments/Heads of the Departments/Director of Treasuries & Accounts/ Pay & Accounts Officer/Directorate of WorksAccounts/CEO, APCFSS are requested to follow these instructions scrupulously.

9. In case of any clarifications, the Departments/HoDs are requested to reach out to the concerned FMUs, Budget and IT wings of the Finance Department.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
All the Secretariat Departments
All the Heads of the Departments
All the District Collectors
The Accountant General (A&E), AP
The Director, Treasuries &Accounts, Ibrahimpatnam
The Pay & Accounts Officer, Ibrahimpatnam
The Director, Works Accounts, Ibrahimpatnam
The Dy. Directors/ District Treasury Offices
The CEO, APCFSS, Ibrahimpatnam.
Copy to:
All FMUs and Officers in Finance Department
OSD to Minister for Finance
The PS to Chief Secretary
The PSs to the officers in CMO
The PS to Spl. CS/Secretary (RM&FP)/ Secretary (B&IF)

//FORWARDED :: BY ORDER//

SECTION OFFICER